

SAS (PART – II EXAM) (UDC/Accounts & Divisional Accounts)

PAPER-V

(Drafting and Computer Knowledge)

(Marks-100)

1. **Precis. (Marks – 20)**
2. **Drafting like preparation of Agenda, Public notices and notice inviting tenders, Circulars, Drafting of Advertisements and Officials letters /Sanction Memos. (Marks-20)**
3. **Grammar: The area of "Grammar" may include punctuation, Direct & indirect speech, active & passive voice, correct and incorrect sentences, preposition, articles, idioms & phrases.(Marks-20)**
4. **Computer Knowledge: Introduction: Functions and Classification of Computers (Marks-40)**
 - I. **Overview of software and hardware, input and output devices, Computer Memory: RAM & ROM, Introduction to Operating System Windows, Working with files and folders, understanding the control panel, opening and exiting windows application, copying & moving information between Windows & learning other basic functions of Windows.**
 - II. **Introduction to MS-Word:-Basic features, starting and exiting Word. Creating, Editing & Saving a Word document. Inserting pictures and symbols. Working with text, creating a table, formatting documents, Preview & Printing documents & short cut commands etc.**
 - III. **Introduction to MS-Excel: - Creating spread sheets by entering text, Formulas & Numbers. Introduction to Financial Functions in Excel & short cut commands etc.**
 - IV. **Introduction to MS-Power Point: - Creating Slides.**
 - V. **E-office & Cyber Security circulars as available on PSTCL website.**

PAPER-VI
(Accounts and auditing) (Marks-100)

PART 1 (ACCOUNTING) **Marks-70**

- 1 Accounting Principles-Concepts & Conventions.
- 2 Capital and Revenue Transactions - Capital and Revenue Expenditures, Capital and Revenue Receipts
- 3 Accounting Cycle – Charts of Accounts and Codification Structure, Analysis of Transaction – Accounting Equation, Double Entry System, Books of Original Entry, Subsidiary Books and Finalization of Accounts
- 4 Journal (Day Books and Journal Proper - Opening Entries, Transfer Entries, Closing Entries, Adjustment entries, Rectification entries), Ledger
- 5 Cash Book, Bank Book, Bank Reconciliation Statement
- 6 Trial Balance (Preparation and Scrutiny)
- 7 Adjustments and Rectifications
- 8 Depreciation and Amortizations
- 9 Adjustment Entries and Rectification of Errors
- 10 Preparation of Financial statements of company as per IND- AS
- 11 Indian Accounting standards:-
 - A. Ind AS 1 Presentation of financial statements
 - B. Ind AS 2 Inventories
 - C. Ind AS 7 Cash flow statements
 - D. Ind AS 8 Accounting policies, Change in accounting estimates and errors
 - E. Ind AS 10 Events after the reporting period
 - F. Ind AS 16 Plant property & Equipment
 - G. Ind AS 20 Accounting for Governments Grants
 - H. Ind AS 23 Borrowing Cost
 - I. Ind AS 24 Related Party Disclosure
 - J. Ind AS 33 Earning Per share
 - K. Ind AS 37 Provisions Contingent Liabilities and Contingent Assets
 - L. Ind AS 38 Intangible assets
 - M. Ind AS 40 Investment Property

PART 2 (AUDITING) **Marks-30**

- 1 Nature, Scope, Objectives and Significance of Auditing
- 2 Statutory Audit – Auditor’s Eligibility, Qualifications, Disqualifications, Appointment, Resignation, Rotation, Remuneration, Removal, Rights and Duties, Liabilities, Role of Audit Committee (Sec 139 to 148 of Company Act)
- 3 Audit Report, Report vs. Certificate
- 4 Internal Check and Control and internal audit.
- 5 Verification and valuation of Assets & Liabilities.

Reference Books – Accounting

1. Latest study material issued by Institute of Chartered accountants of India.
2. Latest study material issued by Institute of Cost accountants of India.
3. Ind. AS book DS Rawat

PAPER-VII
(INDUSTRIAL, COMMERCIAL LAWS & DIRECT/INDIRECT TAXES)
(MARKS – 100)

1. Factory Act -1948. [Chapter-1 (Preliminary), II (Inspection Staff), III (Health), IV (Safety), V. (Welfare), VI (Working Hours of Adults), VIII (Annuals leave with wages) & X (Penalties and Procedure)].
2. Workmen Compensation Act, 1923 [Chapter-I & II (Up to section IX only)]
3. Right to Information Act, 2005 [Chapter-I, Chapter-II & Chapter-V]
4. Micro, Small and Medium Enterprises Act, 2006 (Chapter-I, Chapter-III, Chapter-V & Chapter-VI)
5. Employee Provident Fund Act Account & Miscellaneous (Chapters – 1, 2 , 5 , 6 , 7 , 8 & 14)
6. Negotiable & Instruments Act 1881.
7. Contract Act 1872 [Chapter 1 to 4, Chapter-6, Chapter-8].

8. Employees State Insurance ACT 1948 – Chapter 1, 4, 5 & The Employees insurance scheme frame under this act.

INCOME TAX

1. Basic Concepts

- (i) Income-tax law: An introduction
- (ii) Important definitions in the Income-tax Act, 1961
- (iii) Concept of previous year and assessment year
- (iv) Basis of Charge and Rates of Tax

2. Residential status and scope of total income

- (i) Residential status
- (ii) Scope of total income

3. Heads of income and the provisions governing computation of income under different heads

- (i) Salaries
- (ii) Income from house property
- (iii) Profits and gains of business or profession
- (iv) Income from other sources

4. Deductions from gross total income

- (i) General provisions
- (ii) Deductions in respect of certain payment

5. TDS, TCS, Advance Tax, Provisions relating to PAN, filling of Return of income

GST

1. Concept of indirect taxes

- (i) Concept and features of indirect taxes
- (ii) Principal indirect taxes

2. Goods and Services Tax (GST) Laws

- (i) GST Laws: An introduction including Constitutional aspects
- (ii) Levy and collection of CGST and IGST
 - a) Application of CGST/IGST law
 - b) Concept of supply including composite and mixed supplies
 - c) Charge of tax including reverse charge
 - d) Exemption from tax
 - e) Composition levy
- (iii) Basic concepts of time and value of supply
- (iv) Input tax credit
- (v) Computation of GST liability
- (vi) Registration
- (vii) Tax invoice; Credit and Debit Notes; Electronic way bill, accounts and records
- (viii) Returns
- (ix) Payment of tax
- (x) TDS, TCS in GST

Reference Books:-

1. Latest study material issued by ICAI
2. Latest study material issued by ICAI
3. Books by Dr. Girish Ahuja and V.K. Singhania
4. Candidates are required to refer latest FAQ issued by CBIC

Instructions/amendments relating to the above subjects issued by different branches from time to time shall also be applicable. However, no cognizance of any amendment issued within 6months of the commencement of examination shall be taken.

PAPER-VIII
(Works And Management Accounting)
(Marks-100)

COST ACCOUNTING

1. Introduction to Cost Accounting

- 1.1. Introduction
- 1.2. Important Cost Accounting Terms
- 1.3. Elements of Cost
- 1.4. Classification of Cost
- 1.5. Preparation of Cost Sheet and Ascertainment of Profit

2. Cost Ascertainment – Elements of Cost

1. Material cost
2. Employee Cost
3. Overheads

MANAGEMENT ACCOUNTING

1. Marginal Costing

- 1 Concept
- 2 Cost-Volume-Profit Analysis
- 3 Break-Even Charts and Profit Charts
- 4 Multiple Product Break Even Analysis
- 5 Differential Cost Analysis
- 6 Marginal Costing Vs. Absorption Costing

2. Budget and Budgetary Control

- a) Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting Process, Preparation of Budget and monitoring procedures.
- b) The use of budget in planning and control
- c) Flexible budget, Preparation of Functional budget for operating and non-operating functions, Cash budget, Master budget,
- d) Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances

3. Ratio Analysis

4. Cost of Capital, Project evaluation techniques – Traditional and Modern

5. PARETO Analysis

Reference Books:-

1. Latest study material issued by ICAI
2. Latest study material issued by ICMAI
3. Cost & Management Accounting book by Shashi Gupta and CA Ashish Kalra.

Notes:

The instructions /Amendments, relating to the above subject, issued by different branches from time to time, shall also be applicable. However no cognizance of any amendment issued within 6 months of the commencement of examination shall be taken.